

## Article - Local Government

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§16–306.

(a) The county, municipality, or special taxing district shall report the results of the audit required under § 16–305 of this subtitle to the Legislative Auditor:

(1) on the form and in the manner that the Legislative Auditor requires; and

(2) on or before the date the financial report of the county, municipality, or special taxing district must be filed under § 16–304(a) of this subtitle.

(b) An audit report filed by a county, municipality, or special taxing district with the Legislative Auditor shall include financial statements of the county, municipality, or special taxing district that are:

(1) prepared in accordance with generally accepted accounting principles; and

(2) audited in accordance with generally accepted auditing standards.

(c) An audit report filed with the Legislative Auditor is a public record.

(d) If a county, municipality, or special taxing district does not comply with subsection (a) or (b) of this section, the Comptroller, on notice from the Executive Director of the Department of Legislative Services, may order the discontinuance of all money, grants, or State aid that the county, municipality, or special taxing district is entitled to receive under State law that are distributed by the Comptroller, the clerks of the court, or any other unit of State government.

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